IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
Income Tax Appeal No.104 of 2001.

The Commissioner of Income Tax,
Mumbai City-I ..Appellant

versus

M/s. KEC International Limited ..Respondent.

Mr.S.M.Shah with Sandeep Wasnik & Mr.P.S.Sahadevan for the Appellant

Mr.P.j.Pardiwala with Mr. Ligesh V. Boomer & Shounak Satpute & Co.

Coram : F.I.Rebello &
R.S.Mohite, JJ.
Dated : 11th Dec., 2007

P.C.

1. The Revenue has preferred this appeal on questions as formulated in para 4 of the appeal memo. In so far as question 1 and 2 in para 4 the matter had been remitted to the Assessment Officer, who has recorded finding that addition of Rs.52,67,648/- is deleted. Questions 1 and 2 as framed, therefore would not arise. In so far a question 3 is cocnerned, the Commissioner (Appeals) had disallowed 50% in appeal on the facts on record. The learned tribunal held that no part of the expenditure incurred by the assessee on presentation articles to be treated as entertainment expenditure. This is purely a finding of fact, and as such the

question of law as framed would not arise. Consequently appeal is disposed of.

(F.I.Rebello, J.)

(R.S.Mohite, J.)